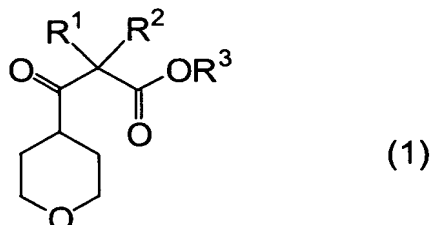


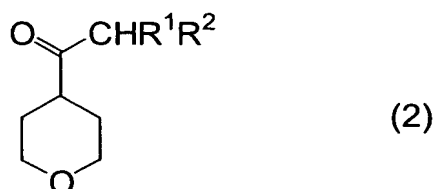
[Document name] Abstract

The present invention is to provide a process for preparing an alkyl 3-(4-tetrahydropyranyl)-3-oxopropanoate compound represented by the formula (1):



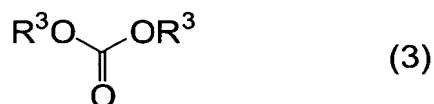
wherein R^1 and R^2 may be the same or different from each other, and represent a group which does not participate in the reaction, and R^1 and R^2 may be bonded to form a ring, and the ring may contain a hetero atom(s), and R^3 represents a hydrocarbon group,

which comprises reacting 4-acyltetrahydropyran represented by the formula (2):



wherein R^1 and R^2 have the same meanings as defined above,

and a carbonic acid diester represented by the formula (3):



wherein R^3 has the same meanings as defined above, and two R^3 s may be bonded to each other to form a ring,

in the presence of a base, and a process for preparing 4-acyltetrahydropyran.